

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

ELETSON HOLDINGS, INC., *et al.*,

Debtors.

Case No. 23-10322 (JPM)

Chapter 11

(Jointly Administered)

Related Docket No: 1673, 1674, 1675

**DECLARATION OF PATRICK GOGERTY IN SUPPORT OF MICROSOFT
CORPORATION'S RESPONSE TO ORDER TO SHOW CAUSE FOR ENTRY OF AN
ORDER AUTHORIZING AND DIRECTING MICROSOFT CORPORATION TO (I)
SUSPEND EXISTING ACCOUNT ACCESS FOR ACCOUNTS MAINTAINED BY
ELETSON CORPORATION AND (II) PROVIDE ADMINISTRATOR LEVEL ACCOUNT
ACCESS TO ELETSON HOLDINGS, INC. AND ITS DESIGNEES**

I, Patrick Gogerty declare as follows:

1. I am over the age of 18, I am competent to testify regarding the matters set forth below, and I make this declaration based upon my personal knowledge. I am a Senior Paralegal at Microsoft Corporation.

2. Following service of the Order to Show Cause, Microsoft initiated a search to determine if a "Direct" contract and billing relationship exists between Microsoft and Eletson Holdings Inc., Eletson Corporation, Eletson Finance (US) LLC, or Agathonissos Finance LLC (the "Eletson Entities"). This search did not reveal any such relationship for Microsoft accounts originating within the United States, Europe, the Middle East, or Africa.

3. If the Eletson Entities are correct that they have an account with Microsoft, it is possible that the Eletson Entities contracted with a third-party to purchase Microsoft services, resulting in an "Indirect" relationship with Microsoft. In an Indirect relationship, a licensed Microsoft Reseller Partner contracts directly with the end user for Microsoft services and retains the billing relationships. In these instances, Microsoft has far less visibility into the end user's account,



and there is no tool or application-based method for Microsoft to search for an account based solely on an entity's name.

4. For Microsoft to search for the account of an Indirect user of Microsoft services, it requires additional information including the associated: (1) tenant identification number ("Tenant ID"), (2) subscription identification number/s ("Subscription ID"), and (3) associated web domain name ("Domain"). This information is not contained in the pleadings accompanying the Order to Show Cause. Even if provided with this information, it can be challenging to isolate the exact location of customer data because Reseller Partners may provision Microsoft services through different methods based on business size and geographic location. For example, a Reseller Partner may have its own Microsoft Tenant under which it houses Subscriptions for multiple customers. Additionally, a customer may have numerous Domains registered under multiple Tenants.

5. Through counsel, Microsoft informally asked Holdings to provide any known Tenant IDs and Domains to help identify the accounts. In response, Holdings informally provided Microsoft with one Tenant ID, one Domain Name, and a possible Greek Reseller Partner called SysCom on Thursday, May 29, 2025, and Microsoft immediately submitted a search request to determine if there is data associated with the tenant. As of the date of this Response Brief, however, that search has not yielded any results.

Dated: June 2, 2025, at Redmond, Washington.



Patrick Gogerty

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on June 2, 2025, a true and correct copy of the foregoing was served via the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of New York to all parties registered to receive such notice.

/s/ Robin I. Solomon

Robin I. Solomon, *Paralegal*